



Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Coast Guard - Meals at Training Conference

File: B-244473

Date: January 13, 1992

DECISION

A decision has been requested concerning costs the Coast Guard may incur in providing meals and refreshments to its civilian employees and uniformed service members who attended an internal agency training conference.¹ For the reasons that follow, we conclude that the expenses the agency incurred may be paid and that under the discretion allowed to the agency by the applicable statute, costs for meals and refreshments, if otherwise properly incurred, are limited only by the application of good management practice.

BACKGROUND

The Office of Personnel and Training, Coast Guard Headquarters, sponsored a Personnel Officers Training Conference attended by both civilian employees and military members from December 10 to 13, 1990. A contract was made with an Arlington, Virginia, hotel to provide for conference facilities and equipment, lodging for 49 out-of-town attendees, a luncheon and a dinner for 81 people, continental breakfast for 85 people, and refreshments during the day for 85 people for 2 days and during registration.

The Commandant of the Coast Guard advises in a memorandum dated April 12, 1991, that the meals and refreshments in question were specifically provided as an "integral part of the Training Program." He states that in all cases it was necessary for participants to attend in order to accomplish the overall goals of the program, and that they could not take the meals elsewhere without missing the essential business being presented. Additional justification stated in the record indicates that providing the refreshments facilitated the goals of the training by saving time which was allocated to include additional course material. The coffee breaks also provided opportunity for more open discussion, and that without this opportunity formal workshops would have had to have been added, further reducing the course material that could be covered.

¹This decision was requested by J.R. Dopler, Authorized Certifying Officer, United States Coast Guard.

The certifying officer notes that in our decision 60 Comp. Gen. 181 (1981), we held that while an agency may contract with a hotel for rooms and meals for employees on temporary duty, the agency may not contract to pay in excess of the applicable per diem or actual expense rates for such services. See also Lt. Commander William J. Harrigan, et al., 62 Comp. Gen. 308 (1983). For this reason he questions whether the cost of meals in this case may be certified for payment because the cost exceeds the per diem rate for the area. Further, the certifying officer asks if there is any limitation as to the cost which the agency may incur for lodging, meals, and coffee breaks (refreshments), in furtherance of internal agency training as described above. Also, questions are asked whether these expenses should be treated differently for civilian employees and uniformed service members, and for attendees in official travel status and those attending at their permanent duty station. Finally guidance is requested as to the appropriate deduction, if any, which should be applied to the travel claims for meals provided. Our analysis which follows provides the answers to these questions.

ANALYSIS

While employees and service members are entitled to a per diem or an actual expense allowance when in a temporary duty travel status away from their permanent stations, as a general rule, an agency may not provide a member or employee with meals or lodging at government expense at his permanent duty station as such expenses are considered personal to the employee. J. D. MacWilliams, 65 Comp. Gen. 508 (1986); 53 Comp. Gen. 457 (1974); Staff Sergeant Rosemary Veve, et al., B-232112, Mar. 8, 1990; Defense Logistics Agency, B-224995, Dec. 11, 1987. However, meals or snacks may be authorized for civilian employees as a necessary expense under the Government Employees Training Act, 5 U.S.C. § 4109 (1988), and for uniformed members of the Coast Guard under 14 U.S.C. § 469 (1988), even when not in a travel status if the Coast Guard determines that this is necessary to achieve the objectives of the training program. Generally, this requires a determination that attendance at the meals or refreshment periods is necessary in order for the employees and service members to obtain the full benefit of the

training. See B-193955, Sept. 14, 1979; Ruth J. Ruby, 65 Comp. Gen. 143 (1985).²

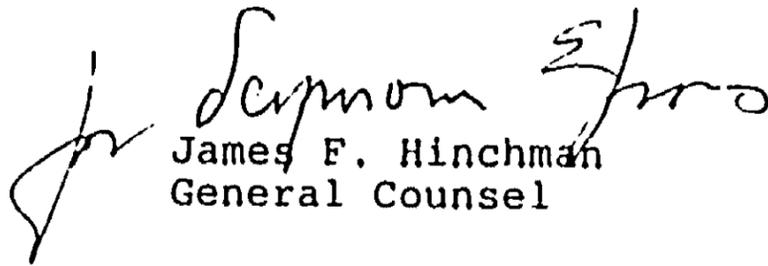
We believe that the commandant's memorandum referred to above constitutes the necessary administrative finding and provides a basis for concluding that the expense of the luncheon was a necessary training expense. It is our view that by issuing the purchase order the contracting/ordering officer has made an appropriate determination for the Coast Guard that the costs of the meals and refreshments were necessary expenses of the training. In response to the certifying officer's specific concern that the cost of these meals exceeded the per diem rate for the area, we point out that the Federal Travel Regulations which implement 5 U.S.C. § 5702 and the Joint Federal Travel Regulations which implement 37 U.S.C. § 404, and set forth the applicable per diem rates for civilian employees and uniformed members, respectively, are not controlling as to the maximum cost which may be incurred in this case. These costs are properly chargeable as training expenses under 5 U.S.C. § 4109 and 14 U.S.C. § 469, and not to travel expenses. We are aware of no specific limitations on the amount per meal or snack which the agency may incur for this type of training other than the application of sound management practice to avoid unnecessary expense consistent with the accomplishment of the training mission. Thus the limitations referred to in 60 Comp. Gen. 181, supra, to which the certifying officer refers, and 62 Comp. Gen. 308, supra, do not apply to these meals furnished as an integral part of the training.

On this basis the participants in the training conference, both those away from their duty stations in a travel status and those whose permanent station included the place where the conference was held, were entitled to accept the meals and refreshments furnished as an integral part of the training.

As to those employees and members who were in a travel status, however, their allowances for meals must be reduced by the amounts specified in the regulations for each meal furnished them as an integral part of the training

²The commandant argues in his memorandum of April 12, 1991, that the three conditions that we have held are required to be met for payment were satisfied: (1) the meals were incidental to the meeting, (2) attendance at the meals was necessary to full participation in the meeting, and (3) the employees and members were not free to take meals elsewhere without being absent from the essential business of the meeting. See Ruth J. Ruby, 66 Comp. Gen. 143, 144, supra, and Gerald Goldberg, et al., B-198471, May 1, 1980.

conference. See Federal Travel Regulations (FTR) 41 C.F.R. §§ 301-7.6(e) and 301-7.7(b) (1989) (for civilian employees), and Joint Federal Travel Regulations (JFTR), Volume 1, para. U4125h (for service members). In this regard, the regulations provide a fixed allowance for meals and incidental expenses (M&IE) within the per diem rate under the lodging-plus-per-diem system at Arlington, Virginia, of \$34, allocated as \$7 for breakfast, \$7 for lunch, \$18 for dinner and \$2 for incidentals. These allocations are to be applied when making necessary deductions from the per diem for meals furnished by the government to an employee or member without charge. FTR § 301-7.5(a)(2)(ii), and JFTR, para. U4125h-(4).


James F. Hinchman
General Counsel